PANJAB UNIVERSITY, CHANDIGARH-160014 (INDIA)
(Estd. under the Panjab University Act VII of 1947 – enacted by the Govt. of India)

FACULTY OF BUSINESS MANAGEMENT AND COMMERCE

SYLLABI

FOR

B. Com. First Year, Second Year,
Third Year & Honours
Examinations, 2012

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PANJAB UNIVERSITY, CHANDIGARH

OUTLINES OF TESTS, SYLLABI AND COURSES OF READING FOR B. COM. FIRST YEAR, SECOND YEAR, THIRD YEAR AND HONOURS EXAMINATIONS, 2012.

Note : 1. Examination in each subject for B. Com. will be of 3 hours duration.

2. There will be no objective type questions.

3. Students are required to have the knowledge of the developments in the subject upto 6 months before the examination.

4. Use of non-programmable calculators by the students in the Examination Hall is allowed. The calculators will not be provided by the University/College to the examinees.

INSTRUCTIONS FOR THE PAPER SETTERS OF B. COM. 1ST, 2ND, 3RD YEARS and HONS. CLASSES :

Note : The question paper of each subject covering the entire course shall be divided into three sections :

Section A (20 marks)

This section will have 6 short-answer questions from the entire syllabus. Students are required to attempt 4 questions from this section. Each question will carry 5 marks; the total weightage being 20 marks. Numerical papers include Commercial and Labour Laws, Financial Accounting, Business Math. & Statistics in B.Com. 1st Year; Corporate Accounting, Cost Accounting, Company Law & Auditing; and Indirect Tax Laws in B.Com. 2nd Year; and Operations Research, Management Accounting & Business Finance, Direct Tax Laws in B.Com. 3rd Year. In case of Commercial and Labour Laws paper of B.Com. 1st Year and Company Law and Auditing paper of B.Com. 2nd Year, simple numerical problems based on legal concepts shall be asked.

Section B (30 marks)

This section will consist of essay type/numerical questions from Unit-I of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Numerical papers, include Financial Accounting, and Business Math. & Statistics in B.Com. 1st Year; Corporate Accounting, Cost Accounting, and Indirect Tax Laws in B.Com. 2nd Year; and Operations Research, Management Accounting & Business Finance, Direct Tax Laws in B.Com. 3rd Year.

Section C (30 marks)

This section will consist of essay type/numerical questions from Unit-II of the syllabus. The candidate will be required to attempt two questions out of four questions. Each question will carry 15 marks; the total weightage being 30 marks. Numerical papers include Financial Accounting, and Business Math. & Statistics in B.Com. 1st Year; Corporate Accounting, Cost Accounting, and Indirect Tax Laws in B.Com. 2nd Year; and Operations Research, Management Accounting & Business Finance, Direct Tax Laws in B.Com. 3rd Year.
Important Note: All numerical papers except Commercial and Labour Laws of B.Com. 1st year and Company Law and Auditing of B.Com. 2nd year shall have 50% numerical and 50% theory questions in all sections. However, in Business Mathematics & Statistics paper of B.Com. 1st year and Operations Research paper of B.Com. 3rd year, there should be four numerical and two theory questions in Section A and three numerical and one theory question from Section B and Section C. In respect of Indirect Tax Laws paper of B.Com. second year, both sections B and C shall have three theory questions and one numerical question each.

Practical Examination: (10 marks)

Evaluation on the basis of practical work will be strictly in accordance with syllabus prescribed. There will be a term paper on the basis of practical/training work. The class teacher shall take this term paper and the teacher concerned shall keep record of the term paper for a period of one year.

Instructions for Practical:

1. Each Unit shall be divided into five practical groups.
2. Each student will require to study five periods of text and one period of practical in a week in each subject. However, in case of Punjabi/HCP each student will require to study three periods of text only.

Internal Assessment: (10 marks)

Internal Assessment on the basis of house tests will be given. (As decided by the Panjab University Guidelines).

For B.Com. Honours

Note: The maximum theory marks is 80, practical 10 and 10 marks for internal assessment (to be awarded by the class teacher). There will not be any practical examination separately.
GUIDELINES REGARDING CONTINUOUS ASSESSMENT OF REGULAR STUDENTS OF B.A./B.Sc./B.Com./B.C.A. Courses

IMPORTANT NOTE

(i) In order to incorporate an element of continuous assessment of students, the Colleges will conduct two mandatory House Tests in theory papers – one in the month of September/October and the other in December/January every year.

(ii) (a) For September Test, there will be only one paper of one hour’s duration in each subject, and for December Test, there will be paper/s on the pattern of annual examination conducted by the University.

There will be a Special Test for those students who could not fulfil the conditions of eligibility. It will not be held to provide an opportunity to all students to improve their earlier score. Those students who are exempted by the Principal of the College from appearing in the House Test/s in September and/or December/January will also be allowed to appear in the Special Test; this Test will determine their eligibility for admission to the examination as well as their score for Internal Assessment.

(b) With a view to meet the grievance of students, if any, on account of scores obtained by them, the answer-books will be shown to them. Difference of opinion on the issue, if any, will be sorted out with the help of respective Heads of departments as well as the Principal of the College.

(iii) Whereas the September House Test will carry weightage of 40 per cent, the December House Test will have weightage of 60 per cent in each subject/paper. The total weightage for both the Tests taken together shall be 10 per cent of the total marks in each theory subject/paper. The weightage of 10 per cent marks shall be added to each paper of B.A./B.Sc./B.Com./B.C.A. I, II and III Year which will, henceforth, carry weightage of maximum marks allotted to each paper. A candidate will have to pass in theory and practical/s separately.

(iv) The record of marks secured by the students in the two House Tests will be sent by the respective Colleges so as to reach the office of Controller of Examinations latest by 15th March, failing which the result of the students shall be shown as ‘RLA’ and the entire responsibility for this would lie with the Principal/s of the College/s.

(v) The Colleges will continue to forward the internal assessment of the students for Practicals, Projects and similar other activities, wherever applicable, to the Controller of Examinations, as usual, so as to reach his office latest by 15th March.

SPECIAL NOTE :

(i) Each theory question paper will be set out of the marks allotted to each theory paper and 10% marks of the maximum marks of each paper will be internal assessment.

(ii) For private candidates, who have not been assessed earlier for internal assessment, the marks secured by them in theory paper will proportionately be increased to maximum marks of the paper in lieu of internal assessment.

(iii) It will not be mandatory for the students to separately pass in the internal assessment.
SCHEME OF EXAMINATION FOR B. COM. FIRST YEAR, SECOND YEAR, THIRD YEAR AND HONOURS EXAMINATIONS OF 2012

<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Subjects</th>
<th>Credits</th>
<th>Max. Marks</th>
<th>Number of Lectures (L) &amp; Practical (P) Per Week</th>
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<tr>
<td>B. COM. 1st Year</td>
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<tr>
<td>1.</td>
<td>English and Business Communication Skills</td>
<td>2</td>
<td>100</td>
<td>5                               1</td>
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<tr>
<td>2.</td>
<td>Punjabi/HCP*</td>
<td>1</td>
<td>50</td>
<td>3                               0</td>
</tr>
<tr>
<td>3.</td>
<td>Commercial &amp; Labour Laws</td>
<td>2</td>
<td>100</td>
<td>5                               1</td>
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<tr>
<td>4.</td>
<td>Financial Accounting</td>
<td>2</td>
<td>100</td>
<td>5                               1</td>
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<td>5.</td>
<td>Business Organisation and Mgt.</td>
<td>2</td>
<td>100</td>
<td>5                               1</td>
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<tr>
<td>6.</td>
<td>Business Math. and Stats.</td>
<td>2</td>
<td>100</td>
<td>5                               1</td>
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<tr>
<td>7.</td>
<td>Environment Education**</td>
<td>0</td>
<td>50</td>
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</table>

ADDITIONAL OPTIONAL

*** Introduction to Computer Science

B. COM. 2nd Year

<table>
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<tr>
<th>Sr. No.</th>
<th>Subjects</th>
<th>Credits</th>
<th>Max. Marks</th>
<th>Number of Lectures (L) &amp; Practical (P) Per Week</th>
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<td>1.</td>
<td>Company Law &amp; Auditing</td>
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<td>5                               1</td>
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<tr>
<td>2.</td>
<td>Corporate Accounting</td>
<td>2</td>
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<tr>
<td>3.</td>
<td>Cost Accounting</td>
<td>2</td>
<td>100</td>
<td>5                               1</td>
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<tr>
<td>4.</td>
<td>Business Economics</td>
<td>2</td>
<td>100</td>
<td>5                               1</td>
</tr>
<tr>
<td>5.</td>
<td>Banking &amp; Insurance</td>
<td>2</td>
<td>100</td>
<td>5                               1</td>
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<tr>
<td>6.</td>
<td>Indirect Tax Laws</td>
<td>2</td>
<td>100</td>
<td>5                               1</td>
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</table>

* The following categories of the students shall be entitled to take the option of History & Culture of Punjab in lieu of Punjabi as compulsory subject:
  (i) The students who have not studied Punjabi upto class 10th.
  (ii) Wards of and Defence Personnel and Central Government employee/employees who are transferable on all India basis.
  (iii) Foreigners.

** This is a compulsory qualifying paper, which the students have to study in the B.A./B.Sc./B.Com. 1st year. The students are required to qualify this paper either in the first year, second year and third year of the course. The examination will be conducted by the University.

*** This is an Additional Optional Subject. The students may clear the examination for this course during their stay of three years in the College. In the case of those who qualify this course, the marks obtained will be mentioned in the Detailed Marks Card, but these marks will not be counted towards the aggregate marks.

(iv)
<table>
<thead>
<tr>
<th>Sr. No.</th>
<th>Subjects</th>
<th>Credits</th>
<th>Max. Marks</th>
<th>Number of Lectures (L) &amp; Practical (P) Per Week</th>
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<td>1.</td>
<td>Functional Management</td>
<td>2</td>
<td>100</td>
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<tr>
<td>2.</td>
<td>Management Accounting and Business Finance</td>
<td>2</td>
<td>100</td>
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<td>3.</td>
<td>Direct Tax Laws</td>
<td>2</td>
<td>100</td>
<td>5</td>
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<tr>
<td>4.</td>
<td>Indian Economy</td>
<td>2</td>
<td>100</td>
<td>5</td>
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<tr>
<td>5.</td>
<td>Entrepreneurship and Small Business</td>
<td>2</td>
<td>100</td>
<td>5</td>
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<tr>
<td>6.</td>
<td>Any one of the following Papers :</td>
<td>2</td>
<td>100</td>
<td>5</td>
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<tr>
<td></td>
<td>(i) Computer Application in Business</td>
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<td>(ii) Operations Research</td>
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<td>(iii) Organizational Behaviour</td>
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<td>(iv) Investment Management</td>
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<td>7.</td>
<td>Viva-Voce</td>
<td></td>
<td>50</td>
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**HONOURS :**

- Option-I : Business Economics
- Option-II : Business Finance and Accounting
- Option-III : Marketing Management
- Option-IV : Electronic Commerce (E-Commerce)
SYLLABI AND COURSES OF READING FOR THE EXAMINATION OF B. COM. FIRST YEAR
EXAMINATION OF 2012

PAPER-I: ENGLISH & BUSINESS COMMUNICATION SKILLS

Theory : 80 marks
Practical : 10 marks
Internal Assessment : 10 marks
Total : 100 marks

UNIT-I

Introduction : Basic Communication; Basic forms of Communication, Self-development and Communication, developing positive personal attitudes, whole communication.

Principles of effective communication, informal and formal communication networks, grapevine, and communication barriers, improving communication.


Writing Skills : Planning business messages, rewriting, editing, first draft, reconstruction of final draft, business letters, memos format and appearance, request letters, good news and bad news letters, persuasive letters, sales letters, collection letters, office memorandum etc.

Modern Form of Communication : Telex, Fax, Telegram, e-mails and Teleconferences.

Advertisements, Tender notices, auction notice, public notice.

UNIT-II

Report Writing : Introduction to proposals, short reports and formal reports, report presentation on any chosen topic, oral presentations, principles of oral presentations, factors affecting presentations, sales presentation, resume writing.

Non-verbal aspects of communication.

Effective Listening : Principles of effective listening, factors effecting listening, listening exercises—oral, written and video sessions.

Preparation of Matter for Meetings : The writing of notices, agenda minutes, the organisation and conduct of conferences:
SYLLABUS FOR BACHELOR OF COMMERCE (GENERAL & HONOURS) EXAMINATIONS

(a) Vocabulary/Terms
(b) Match columns
(c) Synonyms/Antonyms
(d) Pair of words

Non-textual comprehension/précis

**Text Book :**

Ten Mighty Pens, edited by K. A. Kalia, Oxford University Press.

**PRACTICAL WORK :**

Teacher should assign some project or practical work to students. Students should be guided to carry on field work and collect primary data (wherever possible). Whatever project report/practical work/assignment is submitted by the student should be evaluated by the class teacher of the College and marks be awarded accordingly. Further, work of the student should be preserved by the college for at least 1 year, which can be inspected by the University at any time.

*In case of private candidates and DCS students, the marks obtained out of 80, will proportionately be increased out of 100.*

**Testing :**

1. Two questions on the Text (Ten Mighty Pens) with internal choice  
   \[10 \times 2 = 20\] marks.

2. Letter  
   08 marks

3. Report  
   10 marks

4. Public Notices/Tender Notice/Auction Notice/Memo  
   12 marks

5. Vocabulary/Match Columns/Pair of words (All Text Based)  
   12 marks

6. Theory (short notes)/e.g. e-mail/tale-conference/fax/body language/principles of communication etc.  
   08 marks

7. Unseen Passage for comprehension  
   10 marks
पेषन-2: पंजाबी

बूँध अंश: 50
पंजाबी: 45
हिंदी अंश: 5

पैमाना: 3 पहंचे

1. पंजाबी सी दिव युगनव
2. बपजाबी अदे भुजावानपत्ती भाषिक अर्थ से दिव विलियम
3. पुष्पन भाषा-सिंह (पुष्पन अदे उपन्यास)
4. विना विनाव (मूँ-मूँ केबिय, भाव, विनावा विना, भाव विना)
5. पुष्पन भाषापत्ता से भाषावेदी ग्रंथ पंजाबी विद्या भागपत्ता
6. पुष्पन पुष्पत दी भाषावेदी

प्रश्नोत्तर

1. 'भेंगर रामराम धिङ', डॉ. पुजार निभ चट्टनगर वेची, राजपुता 25/- रुपये
2. भैसी बीसी भाषन-मुर्ची

पूछित अदे बीच

1. 'भेंगर रामराम धिङ' दिके ग्रां पुश्तां दिके ग्रां रे दे सखाप पुँखे नटोगे 15 रुपये
(8+7)
2. चाव विशिष्ट दिके दिके दिव दिव दिव दे दिविनग
3. दे विशिष्ट पुष्पन दिव दे पुष्पन-हॉपत
4. दिविन चाव दिके दिव दिव पुस्त कुँके ना वालाके उठत:
(त) मूँ-मूँ केबिय
(अ) विनावा विना
(इ) भावावां से दे झुंड दे बाज़ झुंडिते
5. दिके पुष्पन विनावान पुष्पन अदे भाषावेदी दे पंजाबी विद्या भागपत्ता
6. वेदी 10 प्रश्न दिके नाग अदे विशिष्ट विशिष्ट अदे पंजाबी विद्या भागपत्ता

पंजाबी युगनव:
वर्तमान पंजाबी विपश्चत, डॉ. उदबींदु मिश्र, पंजाब सटेट यूनिवर्सिटी टेम्पल यूक सेल्व, चन्डीगढ़।
1. Acceptance
2. Account
3. Accountant
4. Acid Test Ratio
5. Ad Valorem
6. Alternative Cost
7. Amalgamation
8. Amortization of Debts
9. Amortization of fixed Assets
10. Annuity
11. Anticipated Prices
12. Arbitration
13. Assets
14. Asset/Liability Statement
15. Associated Companies
16. Authorized Capital
17. Audit
18. Average
19. Average Productivity
20. Average Income
22. Balance Sheet
23. Barter
24. Bilateral Agreement
25. Bill of Exchange
26. Bond
27. Book Value
28. Book Keeping
29. Bounty
30. Break-Even Point
31. Breach of Trust
32. Broker
33. Capital Account
34. Capital Expenditure
35. Capital Formation
36. Capital Gains
37. Capital Goods
38. Cash Balance
39. Cash Book
40. Cash Ratio
41. Circulating Capital
42. Commerce
43. Commercial Capital
44. Commodity
45. Company
46. Competition
47. Corporation
48. Cost Account
49. Cost of Production
50. Current Account
51. Current Liabilities
52. Debenture
53. Debt Management
54. Deferred Payment
55. Deflation
56. Demand deposit
57. Demonstration Effect
58. Depreciation
59. Depression
60. Devaluation
61. Discount Rate
62. Disinvestment
63. Dividend
64. Distribution
<table>
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<td>Double Entry</td>
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<td>Economic Indicator</td>
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<td>Entrepreneur</td>
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<td>Excise Duty</td>
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<td>Export Tax</td>
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<td>Expenditure</td>
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<td>Financial Penalty</td>
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<td>Firm Offer</td>
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<td>Fiscal Policy</td>
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<td>Foreign Exchange</td>
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<td>Fringe Benefit</td>
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<td>Goods Account</td>
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<td>Gross Profit</td>
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<td>Hidden Tax</td>
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<td>Holding Company</td>
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<td>Human Capital</td>
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<tr>
<td>93</td>
<td>Imperfect Competition</td>
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<td>94</td>
<td>Imperfect Market</td>
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<td>Imports</td>
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<td>Import Duty</td>
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<td>Intangible Assets</td>
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134. Payable Accounts
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138. Production
139. Profit Margin
140. Proprietor
141. Quasi Negotiable Instrument
142. Quotas
143. Quotation
144. Rate of Exchange
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146. Real Wages
147. Rebate
148. Recession
149. Receivable Accounts
150. Redemption of Mortgage
151. Receipts and Payment Account
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153. Rent Account
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155. Revenue
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SYLLABUS FOR BACHELOR OF COMMERCE (GENERAL & HONOURS) EXAMINATIONS

OR

PAPER 2: HISTORY AND CULTURE OF PUNJAB

Theory : 45 marks
Internal Assessment : 5 marks
Total : 50 marks
Time : 3 hours

One Paper

General Instructions :

1. In all, nine questions will be set. Each question will carry 9 marks.
2. First question shall be Short Answer type containing 15 short questions spread over the whole syllabus. Candidates will attempt nine questions out of the fifteen questions in about 25 to 30 words each. Each short question will carry 1 mark, totalling 9×1=9 marks. The first question is compulsory.
3. Rest of the paper shall contain 4 units. Each unit shall have two essay type questions and the candidate shall attempt one question from each unit – 4 in all.
4. For private candidates, who have not been assessed earlier for internal assessment, the marks secured by them in theory paper will proportionately be increased to maximum marks of the paper in lieu of internal assessment. The paper setter must put note (4) in the question paper.

HISTORY AND CULTURE OF PUNJAB 1200-1849 A. D.

UNIT-I

1. Society in the Punjab during the Afghan rule.
2. The Punjab under the Great Mughals.

UNIT-II

4. Guru Nanak: His teachings; concept of Langar and Sangat.
UNIT-III

7. Martyrdom of Guru Tegh Bahadur; foundation of the Khalsa by Guru Gobind Singh.
8. Banda Bahadur and his achievements; Sikh Struggle for sovereignty from 1716 to 1765; role of Dal Khalsa, Rakhi, Gurmata and Misl.
9. Ranjit Singh’s rise to power; civil and military administrations; relations with the British.

UNIT-IV

10. Social change with special reference to the position of women.
11. New developments in language, literature, architecture in the Punjab during the Medieval Period.
12. Famous Folk tales of Medieval Punjab.

Suggested Readings :


   N.B. - The required detail and depth would conform to the treatment of the subject in the above survey. (This book will also form the basis of the short answer questions).


*Note :-* The following categories of the students shall be entitled to take the option of History & Culture of Punjab in lieu of Punjabi as a compulsory subject:

(a) The students who have not studied Punjabi up to class 10th.

(b) Wards of/and Defence Personnel and Central Government employee/employees who are transferable on all India basis.

(c) Foreigners.
PAPER-3 : COMMERCIAL AND LABOUR LAWS

UNIT-I

Indian Contract Act (Sections 1 to 75).
Agency, Indemnity and Guarantee, Bailment and Pledge, Consumers’ Protection Act.

UNIT-II

Salient features of RTI Act – Right to Information (Sec.3), Obligation of Public Authorities (Sec.4), Request for Obtaining Information (Sec. 6), Disposal of Request (Sec.7), Exemption from Disclosure of Information (Sec. 8), Grounds for Rejection (Sec. 9).

Practical :
1. How to frame a contract.
2. Filling of complaint, its draft and accompanying documents under Factory Act.
3. Drafting of Negotiable Instrument (Crossing of cheque, endorsement of cheque etc.).
4. How to file application in consumer court.

PAPER-4 : FINANCIAL ACCOUNTING

UNIT-I

Accounting cycle upto final account of sole trader and partnership, Depreciation Accounting (including provision & reserves), Branch and Departmental Accounting, Investment Accounts, Consignment & Joint Venture Accounts.

UNIT-II


Practical Work :
Use of Software Package (Tally 6.5) to obtain accounting output like : Accounting cycle upto final accounts, payroll or wage accounting system, sales control & accounting system, inventory control system.

Note : Relevant Accounting Standards concerning the curriculum are part of syllabus.
PAPER-5: BUSINESS ORGANISATION & MANAGEMENT

UNIT-I

A critical evaluation of various definitions of commerce, functions of commerce, Size of business, Problems in starting a new business.


Foreign Trade : Importance, Import procedure, Exim Policy: Special problems in the management of foreign trade (excluding trends and composition of foreign trade and balance of payments), Export management including documents. Organisation and control of export operations.

Stock exchange and produce exchange markets.

UNIT-II


Planning : Concept, process and types. Decision Making: Concept and Process Management by objective,

Organizing : Concept, nature, process and significance, centralization and decentralization.


Practical Works :

Preparation of Letter of credit & bill of lading, Eight Case studies in the following areas : Planning, Organisation, Staffing, Communication and Controlling.

PAPER-6: BUSINESS MATHS. AND STATISTICS

UNIT-I

Discounting and factoring techniques, Currency translation, Simple and compound interest, Determinant matrices, Rank of matrix. Inverse of matrix, Concepts of linear programming.
Definition, scope, functions and limitations of statistics. Measures of central tendency and dispersion. Index Numbers – Purpose, construction and problems, fixed and chain base methods.

Time series analysis – Trend, cycles, seasonal and irregular components, Isolation of trend-free hand curve methods; Moving average methods, Semi-average method and least square method (fitting straight lines only).

UNIT-II

Correlation, Analysis : Simple correlation between two variables (grouped and ungrouped data). Rank Correlation, Concurrent Correlation, Simple Regression Analysis.

Interpolation and Extrapolation with equal and unequal class intervals (Binomial, Newton’s and Langrange’s formulas).


Practical Work :

Practical work in the area of primary data collection, tabulation and presentation; their analysis using at least three statistical techniques.
PAPER-7 : ENVIRONMENT EDUCATION

(25 hr. course)

1. Environment Concept :
   Introduction, concept of biosphere—lithosphere, hydrosphere, atmosphere; Natural resources— their need and types; principles and scope of Ecology; concepts of ecosystem, population, community, biotic interactions, biomes, ecological succession.

2. Atmosphere :
   Parts of atmosphere, components of air; pollution, pollutants, their sources, permissible limits, risks and possible control measures.

3. Hydrosphere :
   Types of aquatic systems. Major sources (including ground water) and uses of water, problems of the hydrosphere, fresh water shortage; pollution and pollutants of water, permissible limits, risks and possible control measures.

4. Lithosphere :
   Earth crust, Soil—a life support system, its texture, types, components, pollution and pollutants, reasons of soil erosion and possible control measures.

5. Forests :
   Concept of forests and plantations, types of vegetation and forests, factors governing vegetation, role of trees and forests in environment, various forestry programmes of the Govt. of India, Urban forests, Chipko Andolan.

6. Conservation of Environment :
   The concepts of conservation and sustainable development, why to conserve, aims and objectives of conservation, policies of conservation; conservation of life support systems—soil, water, air, wildlife, forests.

7. Management of Solid Waste :
   Merits and demerits of different ways of solid waste management—open, dumping, landfill, incineration, resource reduction, recycling and reuse, vermicomposting and vermiculture, organic farming.

8. Indoor Environment :
   Pollutants and contaminants of the in-house environment; problems of the environment linked to urban and rural lifestyles; possible adulterants of the food; uses and harms of plastics and polythene; hazardous chemicals, solvents and cosmetics.

9. Global Environmental Issues :
   Global concern, creation of UNEP; Conventions on climate change, Convention on biodiversity; Stratospheric ozone depletion, dangers associated and possible solutions.
10. **Indian Laws on Environment**:
   Indian laws pertaining to Environmental protection: Environment (Protection) Act, 1986; General information about Laws relating to control of air, water and noise pollution. What to do to seek redressal.

11. **Biodiversity**:
   What is biodiversity, levels and types of biodiversity, importance of biodiversity, causes of its loss, how to check its loss; Hotspot zones of the world and India, Biodiversity Act, 2002.

12. **Noise and Microbial Pollution**:
   Pollution due to noise and microbes and their effects.

13. **Human Population and Environment**:

14. **Social Issues**:
   Environmental Ethics: Issues and possible solutions, problems related to lifestyle, sustainable development; Consumerisms and waste generation.

15. **Local Environmental Issues**:
   Environmental problems in rural and urban areas, Problem of Congress grass & other weeds, problems arising from the use of pesticides and weedicides, smoking etc.

**Practicals**:
Depending on the available facility in the college, a visit to Vermicomposting units or any other such non-polluting eco-friendly site or planting/caring of vegetation/trees could be taken.

**Note**: Above 15 topics to be covered in 25 hour lectures in total, with 2 lectures in each topics from 2 to 11 and one each for the topics 1 and 12 to 15.

- **Examination Pattern**: Fifty multiple choice questions (with one correct and three incorrect alternatives and no deduction of marks for wrong answer or un-attempted question).
- All questions are to be attempted.
- Qualifying marks 33 per cent i.e. 17 marks out of 50.
- Total marks: 50.
- Duration of examination: 60 minutes.
- Spread of questions: Minimum of 2 questions from each of the topics 1 and 12 to 15.
  Minimum of 4 questions from topics 2 to 11.
- The paper setter is requested to set the questions strictly according to the syllabus.
PAPER-1 : COMPANY LAW AND AUDITING

UNIT-I

Company—Meaning, Features, Types, Promotion and Registration, Preliminary contracts, Memorandum of Association, Articles of Association.

Prospectus Shares and Share Capital, Directors, Borrowing powers (excluding debentures) Members, Meetings (including Board Meetings).

UNIT-II

Definition and Objectives of Auditing, Classes of Audit, Internal Check and Internal Audit, Internal Control, Distinction between Audit and Investigation : Audit Program, Audit Evidence, Introduction to statements of standard audit practices.


Practical Work :

Audit report preparation. Procedure of opening a new company, Practical Training about notice of meeting, Agenda, Quorum, Proxy, Reports, Minutes of meeting, Resolutions, Share Certificates, Share Warrant. The teacher should use simulation method and will hold at least One Statutory Meeting, One Annual General Meeting, One Extra-ordinary Meeting and One Board Meeting.

PAPER-2 : CORPORATE ACCOUNTING

UNIT-I

Issue, reissue, forfeiture and buy-back of shares, Redemption of preference shares, Issue and redemption of debentures, Underwriting of shares and debentures, Right issue and bonus shares, final accounts of companies (including managerial remuneration & profit prior to incorporation), Accounts of banking and insurance companies.

UNIT-II

Valuation of goodwill and shares, Amalgamation, Absorption internal & external reconstruction (excluding inter-company holdings), Liquidation of companies, Holding companies accounts (excluding cross holding).
Practical Work :

Assignments on the following :

1. Final account of any Bank.
2. Final account of any Insurance Company.
3. Scheme for Internal Reconstruction.
5. Final Account of any Public Limited Companies.

Note : Accounting Standards are to be covered along with topics.

PAPER-3 : COST ACCOUNTING

UNIT-I


Materials; Purchase and Storage, Control and Pricing of the Material, Issue of Material.


UNIT-II

Methods for Cost Determination : Job, Batch, Contract, Process (including Joint and Bye-Products).


Practical Work :

PAPER-4 : BUSINESS ECONOMICS

UNIT-I


Concept of production function, Break even analysis, Profit forecasting of short run, Law of variables proportion. Concept of cost and revenue; Short run and long run cost curves, Concept of total, average and marginal revenue, relationship between average revenue, marginal revenue and elasticity of demand.

Price determination under perfect competition, monopoly and monopolistic competition, price discrimination.

UNIT-II


Practical Work :

Project Report on any two out of followings :

Demand forecasting techniques, price elasticity in any market. Effect of advertisement in monopolistic competition, Multiplier effect, Methods for computing National Income.

PAPER-5 : BANKING AND INSURANCE

UNIT-I

Banks : Their types and functions, Management and Organisational set up of commercial banks, Impact of banking reforms on organizational structure of banks (with SBI as model), Management of deposits, advances and loans in commercial banks. Central bank—their role, objectives and functions. Reserve Bank of India and its monetary policy since 1951.

UNIT-II

**Insurance** : Concept, principles and its relevance in developing country like India. Attitude towards the insurance cover.

**Life Insurance** : Nature & use of life insurance—distinguishing characteristics of life insurance contracts.


Practical Work :
Operation of bank account and various documents used, Emergence of e-banking, case study of UTI, Non-performing assets, impact of liberalization of Insurance Sector, Schemes in Life Insurance and Non-Life Insurance.

PAPER-6 : INDIRECT TAX LAWS

UNIT-I


Customs Act, 1962—An overview, Levy, Collection & Exemptions from custom duty, date of determination of duties & tariff valuation. Prohibitions/restrictions of export & import, determination of duty where Goods consist of articles of different rate of duties, warehousing, duty drawbacks u/s 74 & 75, special provisions regarding baggage, postal goods.

UNIT-II

Central Excise Act, 1944—Its meaning, definitions, levy and collection, classification of goods, valuations, assessment, payment of duty and removal of goods, refund of duties, Appeals and Penalties and CENVAT, Service Tax.

Note : The paper setter will consider the changes upto 30th September of relevant year.

Practical Work :
Filling of forms for registration returns, assessment etc.
PAPER-1: FUNCTIONAL MANAGEMENT

UNIT-I


Production Management—Functions, Production, Planning and Control, Quality Control, Total Quality Management.

UNIT-II


Strategic Management: Concept of strategy, strategy formulation and choice of alternatives, functional strategies, strategy implementation, evaluation, global issues in strategic management.

Practical Work:

Assignments on the following:

Market Research, Corporate Strategy, Performance appraisal, Quality circles, Procedure for raising funds.

PAPER 2: MANAGEMENT ACCOUNTING & BUSINESS FINANCE

UNIT-I


UNIT-II


Responsibility Accounting : Concept, Steps in Responsibility Accounting and Advantages of Responsibility Accounting.

Practical Work :

Use of various software packages to obtain different management accounting outputs like : (i) Fund flow statement, (ii) Ratio analysis, (iii) Cash forecasting, (iv) Projected financial statement, and (v) Analysis of accounts payable, accounts receivable and sales.

PAPER 3 : DIRECT TAX LAWS

UNIT-I

Basic concepts, Agricultural income and its Assessment, Basis of charge, Exempted income.

Heads of Income : Income from salaries, house property, Business and profession, Capital gains, Other sources, Set off of losses, Set off and carry forward of losses, Aggregation of income, Deductions to be made in computing the total income, Rebate and relief.

UNIT-II

Assessment of individuals, HUF, association of person and firm.

Income tax authorities, procedure of assessment, (practical aspect of filing of return to be stressed), Penalties, collection of tax.

Wealth Tax Act.

Practical Work :

1. Preparation of form 16, 24 A.
1. Depositing TDS.
2. Filing of Return of Individual, HUF, firm.
3. PAN form and procedure.
PAPER 4: INDIAN ECONOMY

UNIT-I


Agriculture: Features, Agricultural Productivity and income, Irrigation, Rural indebtedness; Agricultural marketing and prices; Agricultural finance and Agricultural policy, Emerging trends in Agriculture in the light of Economic liberalisation.

UNIT-II


Transport: An elementary exposure, growth and problems of Indian Railway, Road transport, Air and water transport.

Foreign Trade: Contemporary Problems of India’s International Trade, Composition and direction of foreign trade, Balance of payment position.

Indian Public Finance: Indian Financial System, Taxation structure, Mobilization of resources for development, Taxation and fiscal policy.


Practical Work:
Structure and Composition of Economic Survey of India, SWOT analysis of any industry, Case study of Delhi Metro, Sources of Data available on Internet.
PAPER 5: ENTREPRENEURSHIP AND SMALL BUSINESS

UNIT-I

*Concept of Entrepreneurship*: The Entrepreneur: Definition, nature, and characteristics of entrepreneurship; Emergence of entrepreneurial class including women entrepreneurs; Theories of entrepreneurship; Socio-economic environment and the entrepreneur.

Characteristics of Entrepreneur Leadership, Risk taking, Decision making and business planning.

Innovation and Entrepreneurship, entrepreneurial behaviour and motivation.

Entrepreneurial Development Programmes—Their relevance and achievements; Role of government in organizing such programmes, Critical Evaluation.

UNIT-II


Finance Management in current operations and expansion of capital.

Role of Small Business in the national economy, National Policies for small business development, Governmental and Non-Governmental assistance.

Contribution of Commercial Banks in promoting and servicing small business. Small business and modern technology.

Governmental Policies and formalities in setting up a unit. Basic requirements regarding registration, Excise, Sales Tax, Factory Act, SSI exemptions.

**Practical Work:**

Process of establishment of any firm, Project report for loans to bank, Form for registration under Sales Tax.
Any one of the following papers:

PAPER 6 (i) : COMPUTER APPLICATION IN BUSINESS

UNIT-I

Introduction to Personal Computer: PC and its main components, hardware configuration, CPU and clock speed, RAM and secondary storage device other peripherals used with PC, factors influencing PC performance, PC as a virtual office.

Introduction to Operating Systems: Definition, concept of OS (as Resource Manager, Processor Manager and Information Manager), Introduction to windows (Overview of working of windows, using mouse and manipulation of icons. Menus and opening different applications simultaneously), Basic commands of windows; installing windows and windows based packages.

Word Processing: Introduction and working with MS-Word in MS-Office, Work basic commands, Formatting-text, documents, sorting and tables, working with graphics, introduction to mail merge.

Spreadsheets: Working with EXCEL-formatting, function, chart features; working with graphics in Excel, using worksheets as database in accounting, marketing, finance and personnel areas.

Presentation with Power Point: Power Point basics, exacting presentations the easy; working with graphics in power point, show-time, sound effects and animation effect.

UNIT-II

Windows Based Packages

A detailed study of MS-Office—2000 elements.

(A) MS-Publishers
(B) MS-Outlook
(C) MS-Office Tools
(D) MS-Access

Introduction to Accounting Packages: Preparation of vouchers, invoice and salary statements, maintenance of inventory records, maintenance of accounting books and final accounts, financial reports generation, practical knowledge on wings accounting and wings trade (software) Tally etc.

Practical Work:

Practical application of all above written packages.
PAPER 6 (ii) : OPERATIONS RESEARCH

UNIT-I


Introduction to Linear Programming, Formulation of Linear Programming—Problem, Graphical Method, Simplex Method.

Duality in Linear Programming, Definition of Dual Problem, General Rules in Converting any Primel into its Dual, Transportation problem, Assignment problem.

UNIT-II

Inventory – Types, Nature and Classification, Economic Lot Size Models, Quality Discounts, Basic Concept of Network Models, Preparation of the Network Diagrams, Project Duration and Critical Path, probability Statements of Project Durations.

Games Theory : Two persons zero sum games, Pure Strategies, Mixed Strategies, Dominance, Introduction to frequency problems, Classification of Sequencing Problems, Processing in Job through Two Machines.

Practical Work :

One project report in following areas : Packages in LPP, PERT-CPM in any industry, Inventory application in any company.

PAPER 6 (iii) : ORGANISATIONAL BEHAVIOUR

UNIT-I

Organisations : Meaning, Definitions, Concept and Evolution of Organisations, Typology of Organisations, Main theories of organisations, Goal formulation & Types of Goals, Individual goals & organizational goals, organizational structure, Elements of organizational process—Departmentation delegation, decentralization.

Organisation Behaviour : Meaning, characteristics, approaches to study of OB, Process of behaviour and morels of OB.

Individual Behaviour : Introduction, factors affecting behaviour, models of man.
Personality Development: Perception, attitudes and values, learning behaviour and modifications, Morale, Motivational Techniques, Communication, Leadership.

UNIT-II

Groups: Group dynamics, Group cohesiveness, Group development.

Interpersonal behaviour (Transactional analysis) Power and Politics.


Stress Management: Meaning, definition, and sources of stress, coping with stress.

Organizational Change: Process of change, managing planned change, resistance to change, approaches to Managing, Organisational Change, Implication for performance.

Organizational Effectiveness: Meaning, features & need for organisation development, values in OD, Steps in OD process, Techniques of OD.

Organisation Development: Meaning, features & types of organisation culture, functions and dysfunctions, How to keep culture alive, changing organisation culture.

Organization Climate—Meaning, features, factors affecting climate, developing a sound organisation climate.

Practical Work:

Case studies in the areas of Individual Behaviour, Personality Development, Organisation Climate, Organisation Development, Organisational Effectiveness, Organisational Change.

PAPER 6 (iv) : INVESTMENT MANAGEMENT

UNIT-I

Concept, objective and importance of investment management, Types of investment and investors, factors influencing investment, Saving and investment, Identification of investment opportunities.

Investments in securities, Mutual funds, Real Estate and other assets, Investments under schemes floated by Government, Banks, Insurance, Post Office, Companies etc., Sources of funds for investments.
UNIT-II

Investment returns and risks, Analysis and selection of investment portfolios, Role of stock exchanges and other institutions in building investment climate. Sources and importance of investment information, investor protection under SEBI.

Tax planning and Management of saving and investments, Tax implications under direct tax laws, Capital Gain Tax, Tax relies and exemptions on various schemes of investments.

Practical Work :

Practical work in area of fundamental and technical analysis.
INTRODUCTION TO COMPUTER SCIENCE  
(Additional Optional Subject)

Note: The students with no background of Computer knowledge will opt for Module I while those familiar with the use of Computer systems at the operating system level and application level, may opt either Module II or Module III.

SYLLABUS AND COURSES OF READING

Module I: FUNDAMENTALS OF INFORMATION TECHNOLOGY

Max. Marks : 100
Theory : 75
Practical : 25

Course Duration: 60 hours (for both Theory and Practical)

Pre-requisite: None

Objectives of Module: The objective of the module is to familiarize the students with developments in Information Technology and use of computer systems at operating systems level and application level.

1. Basics of Computers and Number Systems:
   Block diagram of a computer, booting process, introduction to the concepts – bit, byte, word, hardware, operating system, system and application software, machine, assembly and high level languages, compilers, assemblers, loaders and linkers.
   ASCII and EBCDIC codes, Binary, Octal, Decimal and Hexadecimal number systems and their conversion, integer and floating point representation, error detection techniques.

2. Operating Systems—DOS, Windows and Unix:
   Features of DOS, Windows and Unix operating systems and their comparison.
   Internal and External Commands of DOS, File and directory management commands such as DIR, COPY, TYPE, DEL, DELTREE, UNDELETE, CHKDSK, FORMAT, XCOPY, SCANDISK; creating batch files using REM, ECHO, PAUSE, IF, GOTO; AUTOEXEC.BAT. And CONFIG.SYS files.
   Concepts of window, menu, icon, opening, closing and resizing windows, creating folder. Using Start, control panel, recycle bin and online help, using windows explorer to manage files and directories.
Overview of UNIX structure, general purpose UNIX commands such as date, echo, cal, bc, pwd, passwd; file and directory commands such as Ls, mkdir, cp, mv, rin, process management commands such as ps, kill, nohup; communication commands such as news, mesg, wall; working with editor introduction to shell programming.

(10 hours)

3. Input, Output and Memory:

Various input devices such as keyboard, mouse, joystick; output devices such as monitor (CGA, EGA, VGA, and SVGA), different types of printers and plotters.

Primary and Secondary memory: RAM, ROM, PROM, EPROM, Cache, extended and expanded memory.

Removable and non-removable secondary memory: tapes, disks, CDROM, DVD, comparison of these devices based on technology and speed.

Organisation of data on disk: Tracks, sectors, cylinders, heads, access time, seek time and latency time.

Typical configuration of a Pentium Computer.

(6 hours)

4. Computers and Communication:

Single-user, multi-user and client-server systems, distributed and parallel processing systems; Hardware & Software components of computer networks, Network topologies for LAN & WAN, various Internet services and their use.

(10 hours)

5. Installation and using Application Software and Data Management Tools:

Installing and understanding the features and applications of the following software: MS-Word, MS-Excel, MS-Power-Point; Virus detection, prevention and anti-virus packages.

(30 hours)

References:

2. Sanders : Computers Todays.
10. E. Balaguruswamy and B. Sushil : Computer Science Theory and Applications

Module II : COMPUTER PROGRAMMING through C&C++

Course Duration : 60 hours (for both Theory and Practical)

Pre-requisite : Computer Fundamentals

Objectives of the Module : The objective of the module is to familiarize the students with steps in problem solving on computers and create skill in programming using C & C++. The students should be able to independently develop computer based projects.

1. Problem Solving :
   Problem Identification, Analysis, Flow charts, Decision Tables, Pseudo code and algorithms, Program Coding, Program Testing and Execution.
   (10 hours)

2. Computer Programming Language (C Language) :
   Introduction to Structured Programming : Concept of variable and constants, structure of a C program, various operators, expressions and their evaluation using rules of hierarchy. Assignment Statements, Control Structures : Sequencing, alteration and iteration; arrays, Manipulating vectors and matrices, pointers, String, Function, Structures, User defined functions, Input/Output files, Pre-Processors, Macro.
   (20 hours)

3. Object Oriented Programming Language (C++ Language) :
   Introduction to Object Oriented Programming—Objects, Classes, Data abstraction, Data encapsulation, Inheritance (Single, Multiple, Hierarchical, Multilevel, Hybrid) Polymorphism, Dynamic binding, Message Passing. Tokens, expressions, data types, variables, operators, control statements. Arrays, constructor & destructors, classes, objects, functions & methods. File handling, exception handling and templates.
   (20 hours)
4. **Program Design and Development:**

Development of a project using C/C++ and their discussion.

Program Debugging.  

(10 hours)

**References:**


**Module III : RELATIONAL DATA BASE MANAGEMENT SYSTEM**

**Course Duration** : 60 hours (for both Theory and Practical)

**Pre-requisite** : Computer Fundamentals and Problem Solving.

**Objectives of the Module** : The objective of the module is to create skills in development of information system using RDBMS. The students should be able to independently develop computer based projects.

1. **Data Base Concept** :

   Data Base Vs file oriented approach, Basic DBMS terminology, Data Independence, General Architecture of a Data Base Management Software, Components of DBMS, Advantages and Disadvantages of DBMS.  

   (5 hours)

2. **Data Base Design** :

   Introduction to Data Models, Entity Relationship Model, Entities, Attributes, E-R Diagrams, Conceptual Design of a relational data base model, Comparison of Network, Hierarchical and Relational Model, Designing data base for commercial application like inventory control, financial management and personal management, storage organization for Relations, Normalisation.  

   (10 hours)
3. **Fox Pro**:

Introduction to Fox-Pro, Fox-Pro under Windows, Harnessing Fox-Pro, Starting Fox-Pro, Data Types, Creating Databases, Adding records, Viewing database, Positioning databases, Saving databases. Editing—Browse, Deleting-records. Modifying database structure, opening and closing database files, Invoking and Quitting Fox-Pro. Sorting and Indexing. Types of Index, Indexing Commands (Set Index, Set Order, Re-Index, Close Index), Sorting Vs. Indexing. Querying, Query with Menu-goto, locate, continue, seek, Query with commands – locate, find, seek, find Vs. Seek. Locate and Continue, Set filter commands, view files, queries and reports. Creating query with RQBE—use of AND, OR condition, use data range, Adding sort order to query result, selecting fields for query result, changing output of query, saving query, executing saved query, modifying existing query.

Introduction to report generation—report dialog box, creating selective reports, Advanced reports, report generation commands, generating custom columnar report, report using RQBE window. Using functions—if, page no, date, time, month, day, year. Adding pictures, creating and printing, Mailing labels, modifying labels.

Fox-Pro Programming, creating command files, memory variables, operations—mathematical, relational, logical, string. Functions—eof, bof, date and time, upper, lower, ctod and dtoc, dtos, space, trim, ltrim, strtrim. Commands-set talk, skip, return, accept and input, count, sum, average, @, ?, ??, Text.

More on Fox-Pro Programming (Loop construct), Scan and Endscan. Do., while, If, Else, Endif, nested if, case, exit, cancel, wait, zap, use macro, memo field handling, window light bar menu, program code for data entry, deleting reports, generating reports, sending reports to printer.

(15 hours)

4. **Oracle**:

Introduction to SQL : Oracle Data types, Starting SQL *Plus, Querying database tables, Conditional, retrieval of rows, Working with Null Values, Matching a pattern from a table, Ordering the Result of a Query, Aggregate Functions, Grouping the Result of a Query, ROLLUP Operation : Getting Sub Totals, CUBE Operation : Getting Cross Tabs, Command Summary of SQL *Plus Editor.

Querying Mutiple Tables : Collating Information : Equi Joins, Cartesian Joins, Outer Joins; Self Joins; SET Operators : Union, Intersect, Minus; Nested Queries.

Functions : Functions, Column Functions : Arithmetic Functions, Character Functions, Date Functions, General Functions; Group Functions.

Data Manipulation and Control : Data Definition Language (DDL), Creating Tables, Creating a Table with data from another table, Inserting Values into a Table, Updating Column (s) of a table, deleting Row(s) From a Table, Dropping a Column, Introduction to VIEWS; Manipulating the Base Table (s)*, through VIEWS, Rules of DML Statements on Join Views, Dropping a VIEW, Inline Views, Materialized Views. Database Security and Privileges, GRANT Command, REVOKE Command, Application Privileges Management, Enhancing Performance, Sequences, Maintaining Database Objects, COMMIT and ROLLBACK.

(30 hours)

References:

8. Antanowich : FoxPro 2.5/2.6, Galgotia, 1996.
10. Dan Gookin : FoxPro 2.6 for Munnies, Pustak Mahal.
SYLLABI AND COURSES OF READING FOR B. COM. HONOURS EXAMINATIONS, 2012

OPTION-I: BUSINESS ECONOMICS

PAPER-I: INDUSTRIAL AND TRANSPORT ECONOMICS

UNIT-I

Patterns, processes, speed and implications of industrialization. Factors inhibiting industrialization, measures conducive to industrialization.

Size and efficiency of an industrial unit. Factors determining optimum size of industrial units.

Theories of industrial location—Weber’s deductive theory. Sargent Florence’s inductive analysis. Factors affecting industrial location. Industrial productivity.

UNIT-II

Functions and significance of transport. A study of capital cost and demand characteristics and economics of scales in railways, road transport, air transport and shipping.

Principles of rates and fares determination in railways, road transport, air transport and shipping.

Transport Planning: Policy and Coordination.

Practical Work:
To study the applied aspects of Industrial and Transport Economics.

PAPER-II: INTERNATIONAL TRADE AND FOREIGN EXCHANGE

International Trade

UNIT-I


Tariff and non-tariff barriers to international trade. Regional economic groupings. General Agreement of Tariff and Trade: UNCTAD. International Monetary Fund.
**Foreign Exchange**

**UNIT-II**

Theories of Foreign Exchange rate determination. Direct and indirect exchange rate, quotations, spot rate vs. forward rates. Calculation of exchange rate for sterling and other foreign currencies.

Fixed and floating exchange rates. Exchange control. Foreign exchange regulations in India. Exchange control procedures in relations to imports and exports in India.

**Practical Work:**
To study the applied aspects of International Trade & Foreign Exchange.

**OPTION-II : BUSINESS FINANCE AND ACCOUNTING**

**PAPER-I : FINANCIAL MANAGEMENT**

**UNIT-I**


**UNIT-II**


Financial considerations underlying the choice of form of organizations, Amalgamations and Merger of Firms, Lease Financing – Meaning, Importance, Limitations, Choice between Buying and Leasing; Present Value Method and Internal Rate of Return Method. Special Financial Problems relating to Financing of Small Industries and Public Sector Undertakings.

**Practical Work :**
(a) Comparison of capital structure of various companies
(b) Evaluation of working capital of anyone existing company.
(c) Financial problems faced by Small Industries and Public Sector Enterprises.
PAPER-II: ACCOUNTING THEORY AND CORPORATION FINANCE

UNIT-I

Evolution of Accounting, Structure of Accounting, Theory Postulates, Principles and Different Theories of Accounting, Accounting Standards (with special reference to India, USA and UK). Corporate Planning and Promotion: Promotion in India; Corporation growth in India; Corporate Planning and Strategies, Modern Trends in Form of Published Accounts; Disclosures in Financial Reporting.

UNIT-II

Marketing of Securities, Classification of Security Buyers; Methods of Marketing Securities, Underwriting of New Market in India, Security Pattern in India. Project Appraisal Accounting for Risk and Uncertainty in Capital Investment Decisions. Introduction to Contemporary Issues in Accounting; Cash Flow Accounting, Human Resources Accounting, Social Accounting, Accounting for Lease and Hire Purchase.

Practical Work:

(a) To study disclosure in financial reporting in Corporate Sector.
(b) Practical application of HRA.
(c) Project Evaluation.

Note: Non programmable calculator is allowed.

OPTION-III: MARKETING MANAGEMENT

PAPER-I: MARKETING MANAGEMENT

UNIT-I

Introduction: Concept, nature, scope and importance of marketing; Marketing concept and its evolution; Marketing mix; strategic marketing planning—an overview. Evolution of marketing concept, Role of Marketing in developing economy.

Market Analysis and Selection: Marketing Environment – Micro and Macro components and their impact on marketing decisions; Market segmentation and positioning; Buyer behaviour; Consumer versus Organizational Buyers; Consumer decision-making process.
Product Decisions: Concept of a product, Classification of products; Major product decisions; Product line and product mix; Branding; Packaging and labelling; Product life-cycle—strategic implications; New product development and consumer adoption process.

UNIT-II

Pricing Decisions: Factors affecting price determination; Pricing policies and strategies; Discounts and rebates.

Distribution Channels and Physical Distribution Decisions: Nature, functions, and types of distribution channels; Distribution channel intermediaries; Channel management decisions; Retailing and wholesaling.

Promotion Decisions: Communication process; Promotion mix—advertising, personal selling, sales promotion, publicity and public relations; Determining advertising budget; Copy designing and its testing; Media selection; Advertising effectiveness; Sales promotion – tools and techniques.

Marketing Research: Meaning and scope of marketing research; Marketing research process.

Marketing Organisation and Control: Organising and controlling marketing operations.

Practical Work:
Project work on Market Research and Studying distribution channel of various products

PAPER-II: ADVERTISEMENT & SALES PROMOTION

UNIT-I


Cost of advertising Vs. Cost of personal selling, AIDA model of selling, types of selling situations, types of selling persons, Process of effective selling, Selling as careers.

UNIT-II

Consumer Buying Behaviour: Buying motives, Influences on buying decisions, Application of Consumer research.

Rural Marketing: Potential in Rural Areas, New methods and innovations in rural marketing.


Practical Work:
(a) Framing of Advertisement.
(b) How to select Advertisement Media.
(c) Knowledge of Consumer Protection Act.

OPTION-IV: ELECTRONIC COMMERCE (E-COMMERCE)

PAPER-I: FUNDAMENTALS OF E-COMMERCE

UNIT-I


Electronic Commerce Environment, Electronic Data Interchange, Digital Signatures, Cryptography, Interoperatibility and intercompatibility.

UNIT-II

Consumer and Business Electronic Commerce—Consumer and Business Oriented Applications; Prospects and Concerns of Business-to-Consumer and Business-to-Business Transactions; Retailing Vs. E-Mailing.


Practical Work:
Basics of commercial web site designing. Evaluation of web sites.
PAPER–II : BUSINESS APPLICATIONS OF E-COMMERCE

UNIT-I

The legal and policy environment of e-Commerce, Anatomy of e-Commerce Applications; Consumer and Organisational applications.

Internet Marketing—Traditional marketing Vs. Internet marketing, Impact of Internet marketing on pricing, distribution, advertising and branding.

UNIT-II

Changing Structure of Organizations—Traditional Vs. Virtual, The impact of e-Commerce of various business sectors such as Entertainment, Education, Health Services, Publishing and Financial Services.

Socio-Economic Impacts of e-Commerce; Recent Trends and Opportunities in e-Commerce.

Practical Work :

INDIVIDUAL PROJECT WORK :

Practical Project work should relate to any aspect of e-Commerce including, Web Site Evaluation. For site evaluation, each student will be asked to visit web sites from specific industries, Parameters for site evaluation may include factors like Ease of use, Aesthetic effects, and Information about the Company and the product, arrangements for Negotiation, Ordering, e-payments and after sale service etc.

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